

the penalties and punishments for the violation thereof, and may provide for the enforcement of said ordinances by a prosecution before any Justice of the Peace of Prince George's County. The said commissioners shall have supervision over all sidewalks, streets and alleys of the said town, but shall not in any way interfere with the lawful public use of any county roads running through the said town. For the purpose of town taxation the commissioners shall adopt the county assessment of all real estate, and shall make up a full and complete list of the said property in the said town with the names and addresses of the owners thereof on or before the first day of July of each year. As soon thereafter as it is practicable, the said commissioners may by ordinance levy a tax not to exceed twenty-five cents (25c) per one hundred dollars (\$100) on such assessed real estate as the needs of the town may require. Said tax shall be levied as of July first of each year, which is hereby declared to be the beginning of the fiscal year of the said town, and shall be in default on the first day of October of each year, and shall thereafter bear a penalty of one per centum per month until paid. The treasurer shall calculate the amount of taxes due by each person and shall render a bill to the address given on such list of assessment either by depositing the same in the mails or otherwise, or if the address of such person is unknown, to the best address ascertainable. All taxes not paid by the first of March next succeeding their levy shall be collected in the following manner: The treasurer shall make up a list stating the name of the owner, a brief description of the real estate, the amount of the taxes and interest and penalties due, and advertise the same for four consecutive weeks in some weekly newspaper published in Prince George's County, giving notice therein that at the time and place named therein he will sell said property to the highest bidder for cash. At such time and place the said treasurer shall attend and offer the said property for sale, and if there be no bidders for any particular piece to buy the same in the name of the town. Any person interested in said property may redeem the same within two years from the date of said sale, and if at the expiration of said two years said property is not redeemed the commissioners shall give a deed to the purchaser which deed shall convey a fee simple title and be prima facie evidence of the validity of all acts of the town authorities leading up to said sale and deed. The taxes levied by the said commissioners are hereby